



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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No. 204

Shillong, Tuesday, December 14, 2021

23<sup>rd</sup> Agrahayana, 1943 (S. E.)

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## PART-I

GOVERNMENT OF MEGHALAYA

PROGRAMME IMPLEMENTATION & EVALUATION DEPARTMENT

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### NOTIFICATION

The 13<sup>th</sup> December, 2021.

**No.PIA.15/2018/Pt./17.** - The Governor of Meghalaya is pleased to denotify the term of office of Shri Saleng A. Sangma, MLA, Chairman, State Government Programme Implementation & Monitoring Committee (SGPI & MC) appointed *vide* this Department's letter No.PIA.15/2018/2, dated 15<sup>th</sup> March, 2018 with immediate effect.

**S. S. SHARMA,**

Joint Secretary to the Govt. of Meghalaya,  
Programme Implementation & Evaluation Department.



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## PART-I

GOVERNMENT OF MEGHALAYA  
PROGRAMME IMPLEMENTATION & EVALUATION DEPARTMENT

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**NOTIFICATION**

The 13<sup>th</sup> December, 2021.

**No.PIA.15/2018/75.** - The Governor of Meghalaya is pleased to appoint Shri Eugeneson Lyngdoh as Chairman of the State Programme Implementation & Monitoring Committee (SGPI & MC) with perks and facilities entitled to Category 'A+' with effect from the date of assumption of charge and until further orders.

**P. SAMPATH KUMAR,**  
Principal Secretary to the Govt. of Meghalaya,  
Programme Implementation & Evaluation Department.



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## PART-IIA

GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 1<sup>st</sup> December, 2021.

**No.ERTS (T) 65/2017/Pt. III/6.** - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Meghalaya Government, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:—

1. **Short title and commencement.** - (1) These rules may be called the Meghalaya Goods and Services Tax (Ninth Amendment) Rules, 2021.  
(2) Save as otherwise provided in these rules, they shall come into force on the date of issue by the State Government.
2. In the Meghalaya Goods and Services Tax Rules, 2017, —
  - (i) in rule 137, with effect from the 30<sup>th</sup> day of November 2021, for the words "four years", the words "five years" shall be substituted.
  - (ii) in **FORM GST DRC-03**, —
    - (a) in the heading, after the words "or statement", the words, letters and figures "or intimation of tax ascertained through **FORM GST DRC-01A**" shall be inserted;
    - (b) against item 3, in column (3), for the word and letters "Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)", the words, letters, figures and brackets "Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)" shall be substituted;
    - (c) against item 5, in column (1), after the word and figures "within 30 days of its issue", the words, letters, figures and brackets ", scrutiny, intimation of tax ascertained through Form GST DRC- 01 A, audit, inspection or investigation, others (specify)" shall be inserted;
    - (d) for the table, under serial number 7, for the table, the following table shall be substituted, namely:-

"Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash/ Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13
												" .

**S. A. SYNREM,**

Commissioner & Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.